

LEGISLATURE OF NEBRASKA  
NINETY-SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 32**

Introduced by Kristensen, 37

Read first time January 7, 1999

Committee: Revenue

A BILL

1 FOR AN ACT relating to Tax Equalization and Review Commission; to  
2 amend sections 77-5004 and 81-1174, Reissue Revised  
3 Statutes of Nebraska; to provide for reimbursement of  
4 certain commissioner expenses; to harmonize provisions;  
5 and to repeal the original sections.  
6 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-5004, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-5004. (1) Each commissioner shall be a qualified  
4 voter, taxpayer, and resident of the state.

5                   (2) Each commissioner shall devote his or her full time  
6 and efforts to the discharge of his or her duties and shall not  
7 hold any other office under the laws of this state, any city or  
8 county in this state, or the United States Government while serving  
9 on the commission. Each commissioner shall possess:

10                   (a) Appropriate knowledge of terms commonly used in or  
11 related to real property appraisal and of the writing of appraisal  
12 reports;

13                   (b) Adequate knowledge of depreciation theories, cost  
14 estimating, methods of capitalization, and real property appraisal  
15 mathematics;

16                   (c) An understanding of the principles of land economics,  
17 appraisal processes, and problems encountered in the gathering,  
18 interpreting, and evaluating of data involved in the valuation of  
19 real property, including complex industrial properties and  
20 mass-appraisal techniques;

21                   (d) Knowledge of the law relating to taxation in  
22 Nebraska;

23                   (e) Any certification or training required of Nebraska  
24 assessment officers; and

25                   (f) Such other qualifications and skills as reasonably  
26 may be requisite for the effective and reliable performance of the  
27 commission's duties.

28                   (3) The chairperson shall have been engaged in the

1 practice of law in the State of Nebraska for at least five years,  
2 which may include prior service as a judge, and shall be currently  
3 admitted to practice before the Nebraska Supreme Court.

4 (4) No commissioner or employee of the commission shall  
5 hold any position of profit or engage in any occupation or business  
6 interfering with or inconsistent with his or her duties as a  
7 commissioner or employee. A person is not eligible for appointment  
8 and may not hold the office of commissioner or be appointed by the  
9 commission to or hold any office or position under the commission  
10 if he or she holds any official office or position.

11 (5) During each year of his or her term, each  
12 commissioner shall attend a seminar or class of at least two days  
13 duration, sponsored by a recognized assessment or appraisal  
14 organization, in each of these areas: Utility and railroad  
15 appraisal; appraisal of complex industrial properties; and mass  
16 appraisal, residential or agricultural appraisal, or assessment  
17 administration.

18 (6) The commissioners shall be considered employees of  
19 the state for purposes of sections 81-1301 to 81-1391 and 84-1601  
20 to 84-1615.

21 (7) The commissioners shall be reimbursed as prescribed  
22 in sections 81-1174 to 81-1177 for their actual and necessary  
23 expenses in the performance of their official duties pursuant to  
24 the Tax Equalization and Review Commission Act. Mileage expenses  
25 incurred while traveling in the line of duty to and from a  
26 commissioner's primary residence to the commission office as well  
27 as living expenses for any commissioner whose residence is located  
28 more than eighty miles from the commission office shall be

1 reimbursed by the state if:

2           (a) The commission has adopted and promulgated rules and  
3 regulations establishing guidelines for allowable reimbursement of  
4 mileage and living expenses, except that the reimbursement rate for  
5 mileage shall not exceed the rate established by the Department of  
6 Administrative Services pursuant to section 81-1176;

7           (b) The commissioner complies with the request procedures  
8 for reimbursement set forth in such guidelines; and

9           (c) The total amounts authorized for reimbursement of  
10 such mileage and living expenses in any fiscal year shall not cause  
11 the total expenses to exceed the total funds appropriated to the  
12 program established for commissioners' expenses.

13           Sec. 2. Section 81-1174, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           81-1174. Whenever any state officer, employee, or member  
16 of any commission, council, committee, or board of the state is  
17 entitled to be reimbursed for actual expenses incurred by him or  
18 her in the line of duty, he or she shall be required to present a  
19 request for payment or reimbursement each month to the Director of  
20 Administrative Services. Each request shall be fully itemized,  
21 including when, where, and why the expense was incurred and the  
22 actual amount involved. When reimbursement is requested for  
23 mileage by automobile, air travel by commercial carrier, air travel  
24 in airplanes chartered by the department or agency, or air travel  
25 by personally rented airplane, the points between which such travel  
26 occurred, the times of arrival and departure, and the necessity and  
27 purpose of such travel shall be shown on such request. When  
28 reimbursement is requested for mileage by automobile, the license

1 number, the owner of the automobile used, and the rate per mile  
2 being requested shall also be shown on each request. The  
3 Accounting Administrator may require less supporting detail for  
4 requests covered in this section but shall not impose reporting  
5 requirements which exceed those listed unless specifically  
6 authorized by other provisions of law. No request shall be  
7 submitted by an individual for an expense when such expense has  
8 been paid by the agency or department concerned. When  
9 reimbursement for expenses incurred in air travel by privately  
10 owned airplane is requested, the cost of operating the airplane at  
11 rates per mile as established by the Department of Administrative  
12 Services shall be shown on such request. Travel by privately owned  
13 airplane or personally rented airplane shall only be authorized  
14 when it is more economical than surface transportation or will  
15 result in a substantial savings of expense or productive time. The  
16 statement of expenses shall be duly verified and supported by  
17 receipts for all of such expenditures, except meals and immaterial  
18 items identified by the director, for which reimbursement is  
19 requested. No charge for mileage shall be allowed when such  
20 mileage accrues while using an automobile owned by the State of  
21 Nebraska. No personal maintenance expenses shall be allowed to any  
22 state officer, employee, or member of any commission, council,  
23 committee, or board of the state when such expenses are incurred in  
24 the city or town in which the residence or primary work location of  
25 such individual is located, except that individuals required to  
26 attend official functions, conferences, or hearings within such  
27 location, not to include normal day-to-day operations of the  
28 department, agency, commission, council, committee, or board, may

1 be paid or reimbursed in accordance with policies established by  
2 the Director of Administrative Services and except as provided for  
3 commissioners of the Tax Equalization and Review Commission  
4 pursuant to section 77-5004. The approval to attend a function,  
5 conference, or hearing shall be obtained from the director of the  
6 department, agency, commission, council, committee, or board prior  
7 to an individual's attendance at such function, conference, or  
8 hearing. Nothing in this section shall be construed to prohibit  
9 the furnishing of coffee, tea, and any similar beverage by the  
10 Legislature or the Legislative Council to its employees or guests.

11 Sec. 3. Original sections 77-5004 and 81-1174, Reissue  
12 Revised Statutes of Nebraska, are repealed.